REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
National Office Building
Quezon City

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
JAN 05 2023
8:45 A.M.
ADMIN-1
RECEIVED

December 9, 2022

REVENUE MEMORANDUM ORDER NO. 1-2023

SUBJECT : **Creation of Alphanumeric Tax Code (ATC) for Excise Taxes and Tobacco Inspection Fees on Novel Tobacco Products**

TO : **All Collection Agents, Revenue District Officers and Other Internal Revenue Officers Concerned**

I. OBJECTIVE:

To facilitate the proper identification and monitoring of payment for excise tax on novel tobacco products pursuant to the implementation of RA No. 11900, an Act regulating the importation, manufacture, sale, packaging, distribution, use and communication of vaporized nicotine and non-nicotine products, and novel tobacco products, the following ATCs are hereby created:

ATC	Description	Tax Rate	Legal Basis	BIR Form No.
XT210	Excise Taxes Novel Tobacco Products		RA No. 11900/ RR No. 14-2022	2200-T
	Effective August 10, 2022	₱2.50/kg		
	Effective January 01, 2023	₱2.60/kg		
XT220	Tobacco Inspection Fees Novel Tobacco Products	₱0.03/kg		

II. REPEALING CLAUSE:

This Revenue Memorandum Order (RMO) revises portions of all other issuances inconsistent herewith.

III. EFFECTIVITY:

This RMO shall take effect immediately.

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

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